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PUBLIC LAW 104-188—AUG. 20, 1996

received by the employer shall not be treated as qualified wages.

(C) EXPLANATION OF DENIAL OF REQUEST.—If a designated local agency denies a request for certification of membership in a targeted group, such agency shall provide to the person making such request a written

explanation of the reasons for such denial

(c) MINIMUM EMPLOYMENT PERIOD

Paragraph (3) of section

51(i) (relating to certain individuals ineligible)

is amended to read as follows:

"(3) INDIVIDUALS NOT MEETING MINIMUM EMPLOYMENT PERIOD

No wages shall be taken into account under subsection (a) with respect to any individual unless such individual

either

"(A) is employed by the employer at least 180 days (20 days in the case of a

qualified summer youth employee), or

"(B) has completed at least 400 hours (120 hours in the case of a qualified summer youth employee) of services performed for the employer"

(d) TERMINATION

Paragraph (4) of section 51(c) (relating to wages defined) is amended to read as follows:

"(4) TERMINATION.—The term 'wages' shall not include any amount paid or incurred to an individual who begins work for the employer—

"(A) after December 31, 1994, and before October 1, 1996, or

"(B) after September 30, 1997."

(e) REDESIGNATION OF CREDIT.—

Sections 38(b)(2), 41(b)(2)(D)(m), 45A(b)(1) and (α), and 196(c) are each amended in the text by striking "targeted jobs credit" each place it appears and inserting "work opportunity credit".

(2) The subpart heading for subpart F of part IV of subchapter A of chapter 1 is amended by striking "Targeted Jobs Credit" and inserting "Work Opportunity Credit".

(3) The table of subparts for such part IV is amended by striking "targeted jobs credit" and inserting "work opportunity credit".

(4) The headings for sections 41(b)(2)(D)(iii) and 1396(c)(3) are each amended by striking "TARGETED JOBS CREDIT" and inserting "WORK OPPORTUNITY CREDIT"

(5) The heading for subsection (j) of section 51 is amended by striking "TARGETED JOBS CREDIT" and inserting "WORK OPPORTUNITY CREDIT"

(f) TECHNICAL AMENDMENT.—Paragraph (1) of section 51(c) is amended by striking " subsection (d)(8)(D) "

(g) EFFECTIVE DATE.—The amendments made by this section shall apply to individuals who begin work for the employer after September 30, 1996.

SEC. 1202. EMPLOYER-PROVIDED EDUCATIONAL ASSISTANCE PROGRAMS.

(a) EXTENSION.—Subsection (d) of section 127 (relating to educational assistance programs) is amended by striking "December 31, 1994." and inserting "May 31, 1997. In the case of any taxable year beginning in 1997, only expenses paid with respect to courses

"(A) is employed by the employer at least 180 days (20 days in the case of a